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THOMAS F. MCFARLAND

June 16, 2008

By e-filing

Anne K. Quinlan, Esq  
Acting Secretary  
Surface Transportation Board  
395 E Street, S.W., Suite 1149  
Washington, DC 20024

Re: STB Docket No. AB-868 (Sub-No. 1X), *Mississippi Tennessee Holdings, LLC --  
Abandonment Exemption -- in Hardeman County, TN and Tippah and Union  
Counties, MS*

Attention: Ms. Balhis

Dear Ms. Quinlan:

Please refer to my letter to you of June 6, 2008 jointly in behalf of GM&O Rails-to-Trails  
Recreational District of North Mississippi and Mississippi Tennessee Holdings, LLC.

The NITU is sought for a period of 180 days from the date of the Board's decision issuing  
the NITU.

Very truly yours,

*Tom McFarland*

Thomas F. McFarland  
*Attorney for GM&O Rails-to-Trails Recreational  
District of North Mississippi and for  
Mississippi Tennessee Holdings, LLC*

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Re: STB Docket No. AB-868 (Sub-No. 1X), *Mississippi Tennessee Holdings, LLC --  
Abandonment Exemption -- in Hardeman County, TN and Tippah and Union  
Counties, MS*

Dear Ms. Quinlan:

This is a joint communication in behalf of GM&O Rails-to-Trails Recreational District of North Mississippi (GM&O) and Mississippi Tennessee Holdings, LLC (MTH).

GM&O hereby requests that the Board issue a Notice of Interim Trail Use or Abandonment (NITU) in regard to a 1.36-mile segment of right-of-way in the above proceeding between Milepost No. 325.56 and Milepost No. 324.3, at or near New Albany, Union County, Mississippi. Attached to this request is GM&O's Statement of Willingness to Assume Financial Responsibility for that segment of right-of-way. Inasmuch as GM&O is an agency of government under Mississippi statutes, no filing fee for this trail use request is required.

By decision served November 16, 2007, the deadline for MTH to provide notice of consummation of abandonment of that segment of right-of-way was extended to September 28, 2008. MTH has not consummated abandonment of that segment.

MTH hereby advises the Board of its agreement to negotiate with GM&O for railbanking and interim recreational trail use of the right-of-way in that segment. In fact, MTH and GM&O have agreed that GM&O will acquire that right-of-way for railbanking and interim recreational trail use. MTH and GM&O desire to close on that acquisition on or before July 15, 2008.

THOMAS F. MCFARLAND

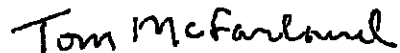
Anne K. Quinlan, Esq.

June 6, 2008

Page 2

Accordingly, MTH and GM&O respectfully request that the requested NTU be issued at an early date prior to July 15, 2008.

Very truly yours,



Thomas F. McFarland  
*Attorney for GM&O Rails-to-Trails Recreational  
District of North Mississippi and for  
Mississippi Tennessee Holdings, LLC*

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cc: Roy Tipton, Esq., *by e-mail to rmtipton@mdot.state.ms.us*  
Robert M. Carter, Esq., *by e-mail to rmclaw1973@hotmail.com*  
Mr. Greg Cundiff - MTH, *by e-mail to gregcundiff@ironhorseresources.com*  
Mr. Barry McClure - MTR, *by e-mail bnmclure@ironhorseresources.com*

**STATEMENT OF WILLINGNESS TO ASSUME FINANCIAL RESPONSIBILITY**

In order to establish interim trail use and rail banking under 16 U.S.C. 1247(d) and 49 C.F.R. 1152.29, GM&O Rails-to-Trails Recreational District of North Mississippi (GM&O) is willing to assume full responsibility for management of, for any legal liability arising out of the transfer or use of (unless the user is immune from liability, in which case it need only indemnify the railroad against any potential liability), and for the payment of any and all taxes that may be levied or assessed against the right-of-way owned by Mississippi Tennessee Holdings, LLC (MTH) and operated by Mississippi Tennessee Railroad, LLC (MTR). The property extends from milepost 324.3 at or near New Albany, a distance of 1.36 miles in Union County, Mississippi. The right-of-way is part of a line of railroad proposed for abandonment in Docket No. STB AB-868 (Sub-No. 1X).

A map of the property depicting the right-of-way is attached. GM&O acknowledges that use of the right-of-way is subject to the user's continuing to meet its responsibilities described above and subject to possible future reconstruction and reactivation of the right-of-way for rail service. A copy of this statement is being served on the same date it is being served on the Board.



Address New Albany, MS

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